



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HAWKINS MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAWKINS MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 509 MAIN STREET

P.O. BOX 108

HAWKINS, WI 54530

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE KRINGS**Title:** CLERK-TREASURER**Office Address:**

509 MAIN STREET

P.O. BOX 108

HAWKINS, WI 54530

Telephone: (715) 585 - 6322**Fax Number:** (715) 585 - 2373**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/1/2000**Period covered by most recent audit:** 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR DAVE HETTINGER**Title:** SUPERINTENDENT**Office Address:**509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530**Telephone:** (715) 585 - 6322**Fax Number:** (715) 585 - 2373**E-mail Address:**

Name: MS JANICE KRINGS**Title:** CLERK-TREASURER**Office Address:**509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530**Telephone:** (715) 585 - 6322**Fax Number:** (715) 585 - 2373**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR CLIFF BAKER, TRUSTEE
MR ELGIN ERICKSON, TRUSTEE
MR GLENN STRAND, PRESIDENT
MR JAMES UHREN, TRUSTEE
MR ROBERT UHREN, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/1/1958

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

 Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

 Contract/Agreement beginning-ending dates:

 Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	103,174	97,839	1
Operating Expenses:			
Operation and Maintenance Expense (401)	59,079	46,891	2
Depreciation Expense (403)	42,095	41,597	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,191	9,603	5
Total Operating Expenses	110,365	98,091	
Net Operating Income	(7,191)	(252)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,191)	(252)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,451	3,036	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,451	3,036	
Total Income	(2,740)	2,784	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(2,740)	2,784	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,276	5,937	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,276	5,937	
Net Income	(8,016)	(3,153)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	353,950	357,103	19
Balance Transferred from Income (433)	(8,016)	(3,153)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	345,934	353,950	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	4,451	4
Total (Acct. 419):	4,451	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	35,258	0	67,916	0	103,174	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	537				537	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	34,721	0	67,916	0	102,637	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,742,540	1,705,179	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	502,909	481,176	2
Net Utility Plant	1,239,631	1,224,003	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	502	502	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	502	502	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	75,784	68,249	7
Total Other Property and Investments	76,286	68,751	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19,123	28,467	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,935	29,486	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,689	247	14
Materials and Supplies (150)	1,021	1,128	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,152	2,152	17
Total Current and Accrued Assets	43,920	61,480	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,359,837	1,354,234	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	275,495	227,005	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	345,934	353,950	23
Total Proprietary Capital	621,429	580,955	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	87,788	99,750	26
Total Long-Term Debt	87,788	99,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,975	10,512	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,485	3,960	32
Other Current and Accrued Liabilities (238)	661	2,414	33
Total Current and Accrued Liabilities	7,121	16,886	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	643,499	656,643	38
Total Liabilities and Other Credits	1,359,837	1,354,234	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	466,818	1,275,722	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	466,818	1,275,722	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	114,356	388,553	0	0	9
Total Accumulated Provision	114,356	388,553	0	0	
Net Utility Plant	352,462	887,169	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	114,105	367,071			481,176	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,395	33,700			42,095	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	433	(433)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,828	33,267	0	0	42,095	13
Debits during year						14
Book cost of plant retired	8,577	11,785			20,362	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,577	11,785	0	0	20,362	19
Balance End of Year	114,356	388,553	0	0	502,909	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND FOR RETIRED PUMPHOUSE	502			502	2
Total Nonutility Property (121)	502	0	0	502	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	502	0	0	502	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	367	687	2
Sewer utility	654	441	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,021	1,128	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	227,005	1
Changes during year (explain):		
REPLACE WATER SERVICES & MAINS DURING A STREET RECONSTRUCTION PROJE	48,490	2
Balance end of year	275,495	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEAR GENERAL OBLIGATIONS	03/08/1988	03/08/1998	6.00%	0	1
Total for Account 223				<u>0</u>	
Other Long-Term Debt (224)					
General Obligation Notes	04/23/1997	03/15/2006	5.75%	87,788	2
Total for Account 224				<u>87,788</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,843	2
Charged electric department expense		3
Charged sewer department expense	109	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,952	
Taxes paid during year:		
County, state and local taxes	8,613	6
Social Security taxes	217	7
PSC Remainder Assessment	122	8
Other (explain):		
NONE		9
Total payments and other debits	8,952	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ACTIVITY OVER ONE YEAR	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GENERAL OBLIGATION NOTES	3,960	5,276	5,751	3,485	3
Subtotal	3,960	5,276	5,751	3,485	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,960	5,276	5,751	3,485	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	164,082	0	0	492,561	0	656,643	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				13,144		13,144	5
Balance End of Year	164,082	0	0	479,417	0	643,499	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							
						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONSTRUCTION ACCOUNT	75,784	3
Total (Acct. 125):	75,784	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,718	5
Electric		6
Sewer (Regulated)	13,217	7
Other (specify):		
NONE		8
Total (Acct. 142):	18,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	2,689	12
Total (Acct. 145):	2,689	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	457,765	0	1,266,094	0	1,723,859	1
Materials and Supplies	527	0	547	0	1,074	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	114,230	0	377,812	0	492,042	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	164,082	0	485,989	0	650,071	6
Other (specify):					0	7
Average Net Rate Base	179,980	0	402,840	0	582,820	
Net Operating Income	6,428	0	(13,619)	0	(7,191)	8
Net Operating Income as a percent of						
Average Net Rate Base	3.57%	N/A	-3.38%	N/A	-1.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	251,250	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	349,942	3
Other (Specify):		4
Total Average Proprietary Capital	601,192	
Net Income		
Net Income	(8,016)	5
Percent Return on Proprietary Capital	-1.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Hawkins
Hawkins, Wisconsin

We have compiled the accompanying PSC Report of the Hawkins Municipal Water and Sewer Utility, an enterprise fund of the Village of Hawkins, as of December 31, 2000 and 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 31, 2001

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	34,603	1
Total Sales of Water	34,603	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	655	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	655	
Total Operating Revenues	35,258	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	6,674	5
General Operating Expenses (680-690)	4,809	6
Total Operation and Maintenance Expenses	11,483	
Other Operating Expenses		
Depreciation Expense (403)	8,395	7
Amortization Expense (404)		8
Taxes (408)	8,952	9
Total Other Operating Expenses	17,347	
Total Operating Expenses	28,830	
NET OPERATING INCOME	6,428	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	158	5,699	16,150	4
Commercial	14	459	1,284	5
Industrial	1	3,479	4,105	6
Total Metered Sales to General Customers (461)	173	9,637	21,539	
Private Fire Protection Service (462)	1			7
Public Fire Protection Service (463)	1		11,546	8
Other Sales to Public Authorities (464)	7	450	1,518	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	182	10,087	34,603	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,546	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,546	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	537	7
Other (specify):		
HOOK UP FEES	118	8
Total Other Water Revenues (474)	655	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,835	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,417	3
Chemicals (630)		4
Supplies and Expenses (640)	1,262	5
Repairs of Water Plant (650)	122	6
Transportation Expenses (660)	38	7
Total Plant Operation and Maintenance Expenses	6,674	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	400	8
Office Supplies and Expenses (681)	132	9
Outside Services Employed (682)	2,962	10
Insurance Expense (684)	855	11
Employees Pensions and Benefits (686)	156	12
Regulatory Commission Expenses (688)	34	13
Miscellaneous General Expenses (689)	270	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,809	
Total Operation and Maintenance Expenses	11,483	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		109	2
Net property tax equivalent		8,613	
Social Security		217	3
PSC Remainder Assessment		122	4
Other (specify): NONE			5
Total tax expense		8,952	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228065				3
County tax rate	mills		6.204047				4
Local tax rate	mills		1.966112				5
School tax rate	mills		12.953580				6
Voc. school tax rate	mills		1.554577				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.906381				10
Less: state credit	mills		2.343662				11
Net tax rate	mills		20.562719				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.966112				14
Combined School Tax Rate	mills		14.508157				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.474269				17
Total Tax Rate	mills		22.906381				18
Ratio of Local and School Tax to Total	dec.		0.719200				19
Total tax net of state credit	mills		20.562719				20
Net Local and School Tax Rate	mills		14.788707				21
Utility Plant, Jan. 1	\$	448,713	448,713				22
Materials & Supplies	\$	687	687				23
Subtotal	\$	449,400	449,400				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	449,400	449,400				26
Assessment Ratio	dec.		0.876952				27
Assessed Value	\$	394,102	394,102				28
Net Local & School Rate	mills		14.788707				29
Tax Equiv. Computed for Current Year	\$	5,828	5,828				30
Tax Equivalent per 1994 PSC Report	\$	8,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,722					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	54,827		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	55,077	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	27,552		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,743	5,135	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,204		20
Total Pumping Plant	51,749	5,135	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			54,827	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	55,077	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			27,552	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,567		21,311	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,204	20
Total Pumping Plant	2,567	0	54,317	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,336		26
Transmission and Distribution Mains (343)	228,147	13,297	27
Fire Mains (344)	0		28
Services (345)	36,953	7,003	29
Meters (346)	16,827		30
Hydrants (348)	48,292		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	340,555	20,300	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	439		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	892	1,248	38
Other Tangible Property (390)	0		39
Total General Plant	1,331	1,248	
Total utility plant in service directly assignable	448,712	26,683	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	448,712	26,683	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			10,336	26
Transmission and Distribution Mains (343)	3,850		237,594	27
Fire Mains (344)			0	28
Services (345)	2,160		41,796	29
Meters (346)			16,827	30
Hydrants (348)			48,292	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,010	0	354,845	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			439	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			2,140	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	2,579	
Total utility plant in service directly assignable	8,577	0	466,818	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	8,577	0	466,818	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			997	997	1
February			835	835	2
March			992	992	3
April			1,002	1,002	4
May			1,049	1,049	5
June			984	984	6
July			1,061	1,061	7
August			1,000	1,000	8
September			999	999	9
October			977	977	10
November			849	849	11
December			950	950	12
Total for year	0	0	11,695	11,695	
Less: Measured or estimated water used in main flushing and water treatment during year				50	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				11,645	16
Less: Water sold				10,087	17
Losses and unaccounted for				1,558	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				59,000	21
Date of maximum: 8/22/2000					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 2/8/2000					25
Total KWH used for pumping for the year				28,414	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ELICKSON & HAMSTEAD	#1	120	10	35,000	Yes	1
SOUTH ST & COUNTY M	#2	91	12	35,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	ELICKSON & HAMSTEAD SOUNTH ST. & COUNTY M			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	F-M	LAYNE NORTHWEST		5
Year Installed	1934	1979		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	150	60		8
Pump Motor or Standby Engine Mfr	F-M	LAYNE NORTHWEST		10
Year Installed	1959	1979		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	8		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1934		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	121		10
			11
Total capacity in gallons	50,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	300	0	0	0	300	1
M	D	4.000	200	0	0	0	200	2
A	D	6.000	4,930	0	0	0	4,930	3
M	D	6.000	20,473	0	530	0	19,943	4
P	D	6.000	5,373	530	0	0	5,903	5
M	D	8.000	70	0	0	0	70	6
Total Within Municipality			31,346	530	530	0	31,346	
Total Utility			31,346	530	530	0	31,346	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	168	0	0	0	168	16	1
M	1.000	31	12	9	0	34		2
M	1.500	3	0	0	0	3		3
M	2.000	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		205	12	9	0	208	16	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	187	0	0	0	187	6	1
1.000	2	0	0	0	2	0	2
1.500	4	0	0	0	4	0	3
2.000	0	0	0	0	0	0	4
3.000	1	0	0	0	1	0	5
6.000	1	0	0	0	1	0	6
Total:	195	0	0	0	195	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	168	14	0	1	0	4	187	1
1.000	0	0	0	1	0	1	2	2
1.500	0	0	2	2	0	0	4	3
2.000	0	0	0	0	0	0	0	4
3.000	0	0	0	1	0	0	1	5
6.000	0	0	1	0	0	0	1	6
Total:	168	14	3	5	0	5	195	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 640: LESS CHEMICALS PURCHASED

ACCOUNT 650: PRIOR YEAR INCLUDED BLOWER MOTOR REPAIR

Water Mains (Page W-15)

PAID FOR BY THE VILLAGE

Water Services (Page W-16)

PAID FOR BY VILLAGE

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	53,621	1
Total Sewage Operating Revenues	53,621	
Other Operating Revenues		
Forfeited Discounts (631)	(114)	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	1,265	6
Amortization of Construction Grants (636)	13,144	7
Total Other Operating Revenues	14,295	
Total Operating Revenues	67,916	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	14,182	8
Maintenance Expenses (831-834)	27,898	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	5,516	11
Total Operation and Maintenance Expenses	47,596	
Other Operating Expenses		
Depreciation Expense (403)	33,700	12
Amortization Expense (404)		13
Taxes (408)	239	14
Total Other Operating Expenses	33,939	
Total Operating Expenses	81,535	
NET OPERATING INCOME	(13,619)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	157	5,664	35,572	5
Commercial Revenues	14	365	2,344	6
Industrial Revenues	1	3,347	12,960	7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	172	9,376	50,876	
Service to Public Authorities (623)	7	450	2,745	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	179	9,826	53,621	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	(114)	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	<u>(114)</u>	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
SEWER CLEANING	1,265	6
Total Miscellaneous Operating Revenues (635)	<u>1,265</u>	
Amortization of Construction Grants (636):		
AMORTIZATION OF DNR GRANT	13,144	7
Total Amortization of Construction Grants (636)	<u>13,144</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	6,698	1
Power and Fuel for Pumping (821)	5,799	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	1,685	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	14,182	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	24,845	11
Maintenance of Collection System Pumping Equipment (832)	3,053	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	27,898	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	400	19
Office Supplies and Expenses (851)	484	20
Outside Services Employed (852)	2,263	21
Insurance Expense (853)	737	22
Employees Pensions and Benefits (854)	1,017	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	615	25
Rents (857)		26
Total Administrative and General Expenses	5,516	
Total Operation and Maintenance Expenses	47,596	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		118	1
Local and School Tax Equivalent on Meters Charged by Water Department		109	2
PSC Remainder Assessment		12	3
Other (specify): NONE			4
Total tax expense		239	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	42,234	6,691	6
Collecting Mains and Accessories (313)	401,315	21,499	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	69,287		9
Other Collecting System Equipment (316)	0		10
Total Collection System	512,836	28,190	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	121,802		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	121,802	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	150		17
Structures and Improvements (331)	121,583		18
Preliminary Treatment Equipment (332)	52,052		19
Primary Treatment Equipment (333)	201,314		20
Secondary Treatment Equipment (334)	130,132		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	37,493		25
Flow Metering and Monitoring Equipment (339)	6,124		26
Outfall Sewer Pipes (340)	22,687		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	2,720		46,205	6
Collecting Mains and Accessories (313)	9,065		413,749	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			69,287	9
Other Collecting System Equipment (316)			0	10
Total Collection System	11,785	0	529,241	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			121,802	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	121,802	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			150	17
Structures and Improvements (331)			121,583	18
Preliminary Treatment Equipment (332)			52,052	19
Primary Treatment Equipment (333)			201,314	20
Secondary Treatment Equipment (334)			130,132	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			37,493	25
Flow Metering and Monitoring Equipment (339)			6,124	26
Outfall Sewer Pipes (340)			22,687	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	571,535	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	44,313		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	439		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	5,542	2,850	34
Other Tangible Property (390)	0		35
Total General Plant	50,294	2,850	
Total utility plant in service directly assignable	1,256,467	31,040	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,256,467	31,040	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	571,535
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			44,313 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			439 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			8,392 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	53,144
Total utility plant in service directly assignable	11,785	0	1,275,722
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	11,785	0	1,275,722

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	174	10	9	0	175		1
Sewer	6.000	12	2	0	0	14		2
Total Utility		186	12	9	0	189	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
6.000	1,618	0	0	0	1,618
8.000	19,024	120	630	0	18,514
10.000	5,523	510	0	0	6,033
12.000	1,740	0	0	0	1,740
Total Utility	27,905	630	630	0	27,905

1

2

3

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SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

ACCOUNT 831: INCREASE DUE TO CLEANING AND TELEVISIONING SEWER MAINS AND REPAIR
OF SEWER MAIN.

ACCOUNT 832: REPAIR TO LIFT STATION

Sewer Utility Plant in Service (Page S-07)

PAID FOR BY VILLAGE AS PART OF STREET RECONSTRUCTION

Sewer Services (Page S-09)

PAID FOR BY VILLAGE AS PART OF STREET RECONSTRUCTION

Sewer Mains (Page S-10)

PAID FOR BY VILLAGE AS PART OF STREET RECONSTRUCTION
